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AMENDMENTS TO THE CLAIMS

1. **(Original)** A polymer comprising at least one structural unit (a1) containing a lactone represented by one of general formulas (1) through (4) shown below:

(wherein, in said formulas (1) to (4), R represents a hydrogen atom or a methyl group, and m is either 0 or 1).

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- 2. (Original) A polymer according to claim 1, wherein said structural unit (a1) accounts for 30 to 60 mol% of a combined total of all structural units.
- 3. (Original) A polymer according to claim 1, further comprising a structural unit (a2), which contains an acid dissociable, dissolution inhibiting group, and is derived from a (meth)acrylate ester.
- 4. **(Original)** A polymer according to claim 3, wherein said structural unit (a2) is at least one unit selected from a group consisting of general formulas (I), (II), and (III) shown below:

(wherein, R represents a hydrogen atom or a methyl group, and R¹ represents a lower alkyl group)

$$\begin{array}{c}
R \\
C \\
H_2 \\
C \\
R^3 \\
R^2 \\
\end{array}$$
... (II)

(wherein, R

represents a hydrogen atom or a methyl group, and R² and R³ each represent, independently, a lower alkyl group)

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(wherein,

R represents a hydrogen atom or a methyl group, and R⁴ represents a tertiary alkyl group).

- 5. (Original) A polymer according to claim 3, wherein said structural unit (a2) accounts for 20 to 60 mol% of a combined total of all structural units.
- 6. (Original) A polymer according to claim 1, further comprising a structural unit (a3), which contains a hydroxyl group and is derived from a (meth)acrylate ester.
- 7. **(Original)** A polymer according to claim 6, wherein said structural unit (a3) is one or two units selected from a group consisting of general formulas (IV) and (V) shown below:

(wherein, R

represents a hydrogen atom or a methyl group)

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(wherein, R represents a hydrogen atom or a methyl group).

- 8. (Original) A polymer according to claim 6, wherein said structural unit (a3) accounts for 10 to 50 mol% of a combined total of all structural units.
- 9. (Original) A polymer according to claim 1, wherein said polymer exhibits increased alkali solubility under action of acid, and is used within a positive resist composition.
- 10. (Original) A positive resist composition, comprising a resin component (A), an acid generator component (B) that generates acid on exposure, and an organic solvent (C), wherein

said component (A) comprises a polymer according to claim 9.

- 11. (Original) A positive resist composition according to claim 10, wherein said component (B) is an onium salt with a fluorinated alkylsulfonate ion as an anion.
- 12. (Original) A positive resist composition according to claim 10, wherein said component (C) is a mixed solvent of propylene glycol monomethyl ether acetate and a polar solvent.
- 13. (Original) A positive resist composition according to claim 12, wherein said polar solvent is ethyl lactate.

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14. **(Original)** A positive resist composition according to claim 10, further comprising an amine (D).

15. (Currently Amended) A method for forming a resist pattern, comprising the steps of applying a positive resist composition according to any one of claim 10 through claim 14 to a substrate, conducting a prebake, performing selective exposure, conducting PEB (post exposure baking), and performing alkali developing to form a resist pattern.